
Office of the District of Columbia Auditor

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Table AC0-1

Description	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
OPERATING BUDGET	\$5,257,463	\$5,903,097	\$7,347,706	\$7,805,591	6.2
FTEs	34.7	32.8	40.8	41.0	0.5
CAPITAL BUDGET	\$0	\$0	\$0	\$0	N/A
FTEs	0.0	0.0	0.0	0.0	N/A

The mission of the Office of the District of Columbia Auditor (ODCA) is to support the Council of the District of Columbia by making sound recommendations aimed at improving the economy, efficiency, and accountability of the District government.

Summary of Services

The Office of the District of Columbia Auditor (ODCA) provides assistance to the Council of the District of Columbia in performing its oversight duties by conducting audits, program evaluations, and other reviews of agency operations, and certifying revenue estimates. All of these services are provided within the following two activities: (1) Performance Audits and Program Evaluations; and (2) Management of Contract Audits and Evaluations.

The agency's FY 2025 proposed budget is presented in the following tables:

FY 2025 Proposed Gross Funds Operating Budget and FTEs, by Revenue Type

Table AC0-2 contains the proposed FY 2025 budget by revenue type compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data.

Table AC0-2

(dollars in thousands)

Appropriated Fund	Dollars in Thousands						Full-Time Equivalents					
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change		Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change	
					from FY 2024	% Change*					from FY 2024	% Change
GENERAL FUND												
Local Funds	5,257	5,903	7,348	7,806	458	6.2	34.7	32.8	40.8	41.0	0.2	0.5
TOTAL FOR GENERAL FUND	5,257	5,903	7,348	7,806	458	6.2	34.7	32.8	40.8	41.0	0.2	0.5
GROSS FUNDS	5,257	5,903	7,348	7,806	458	6.2	34.7	32.8	40.8	41.0	0.2	0.5

*Percent change is based on whole dollars.

Note: If applicable, for a breakdown of each Grant (Federal and Private) and Special Purpose Revenue type, please refer to **Schedule 80 Agency Summary by Revenue Source** in the **FY 2025 Operating Appendices** located on the Office of the Chief Financial Officer's website.

FY 2025 Proposed Operating Budget, by Account Group

Table AC0-3 contains the proposed FY 2025 budget at the Account Group level compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual expenditures.

Table AC0-3

(dollars in thousands)

Account Group	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Percentage Change*
701100C - Continuing Full Time	2,495	2,643	4,217	4,468	251	5.9
701200C - Continuing Full Time - Others	474	330	532	467	-65	-12.2
701300C - Additional Gross Pay	164	68	0	0	0	N/A
701400C - Fringe Benefits - Current Personnel	702	700	1,130	1,189	59	5.2
701500C - Overtime Pay	0	1	0	0	0	N/A
SUBTOTAL PERSONNEL SERVICES (PS)	3,835	3,741	5,879	6,124	245	4.2
711100C - Supplies and Materials	5	4	16	16	0	0.0
712100C - Energy, Communications and Building Rentals	651	895	865	794	-71	-8.2
713100C - Other Services and Charges	66	135	154	168	14	8.9
713200C - Contractual Services - Other	637	1,071	357	627	271	75.9
715100C - Other Expenses	0	3	0	0	0	N/A
717100C - Purchases Equipment and Machinery	63	54	76	76	0	0.0
SUBTOTAL NONPERSONNEL SERVICES (NPS)	1,423	2,162	1,469	1,682	213	14.5
GROSS FUNDS	5,257	5,903	7,348	7,806	458	6.2

*Percent change is based on whole dollars.

FY 2025 Proposed Operating Budget and FTEs, by Division/Program and Activity

Table AC0-4 contains the proposed FY 2025 budget by division/program and activity compared to the FY 2024 approved budget. It also provides FY 2022 and FY 2023 actual data. For a more comprehensive explanation of divisions/programs and activities, please see the Division/Program Description section, which follows the table.

Table AC0-4

(dollars in thousands)

Division/Program and Activity	Dollars in Thousands					Full-Time Equivalents				
	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024	Actual FY 2022	Actual FY 2023	Approved FY 2024	Proposed FY 2025	Change from FY 2024
(AMP000) AGENCY MANAGEMENT PROGRAM										
(AMP012) Information Technology Services	251	255	242	257	14	1.7	1.6	2.0	2.0	0.0
(AMP019) Property, Asset, and Logistics Management	651	916	914	852	-62	0.0	0.0	0.0	0.0	0.0
SUBTOTAL (AMP000) AGENCY MANAGEMENT PROGRAM	902	1,172	1,156	1,109	-47	1.7	1.6	2.0	2.0	0.0
(GO0005) AUDIT FINANCIAL OVERSIGHT AND INVESTIGATION										
(O00502) Performance and Financial Audits	4,355	4,732	6,191	6,697	505	33.0	31.2	38.8	39.0	0.2
SUBTOTAL (GO0005) AUDIT FINANCIAL OVERSIGHT AND INVESTIGATION	4,355	4,732	6,191	6,697	505	33.0	31.2	38.8	39.0	0.2
TOTAL PROPOSED OPERATING BUDGET	5,257	5,903	7,348	7,806	458	34.7	32.8	40.8	41.0	0.2

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for the activities within this agency's programs, please see **Schedule 30-PBB Program Summary by Activity**. For detailed information on this agency's Cost Center structure as reflected in the District's Chart of Accounts, please see **Schedule 30-CC FY 2025 Proposed Operating Budget and FTEs, by Division/Office**. Additional information on this agency's interagency agreements can be found in **Appendix H**. All schedules can be found in the FY 2025 Operating Appendices, Volume 6 located on the Office of the Chief Financial Officer's website.

Program Description

The Office of the District of Columbia Auditor operates through the following 2 programs:

Audit Financial Oversight and Investigation – the Office of the District of Columbia Auditor is organized to include three audit teams plus an operations division that includes administrative and information technology staff as well as staff tasked with legal, communications, and budget oversight. The Office undertakes audits, program evaluations, and other reviews, and contracts for additional audits and evaluations, publishing the results in hard copy and electronically providing to the Council, Executive Branch agencies and others, and to the public. The agency's annual work plan includes reviews undertaken based on statutory mandates, requests from individual members of the Council of the District of Columbia, based on an agency risk assessment, and at the discretion of the D.C. Auditor.

This program contains the following activity:

- Performance Financial Audits** – includes three audit teams plus an operations division that includes administrative and information technology staff as well as staff tasked with legal, communications, and budget oversight. The Office undertakes audits, program evaluations, and other reviews, and contracts for additional audits and evaluations, publishing the results in hard copy and electronically and provided to the Council, Executive Branch agencies and others, and to the public. The agency’s annual work plan includes reviews undertaken based on statutory mandates, requests from individual members of the Council of the District of Columbia, based on an agency risk assessment, at the discretion of the D.C. Auditor, and anticipated in FY 2024, The D.C. Auditor is also responsible for conducting audits and other oversight reviews of the performance of the Metropolitan Police Department and other law enforcement entities in the District of Columbia.

Agency Management – provides for administrative support and the required tools to achieve operational and programmatic results. This program is standard for all agencies using performance-based budgeting.

Program Structure Change

The Office of the District of Columbia Auditor has no program structure changes in the FY 2025 proposed budget.

FY 2024 Approved Budget to FY 2025 Proposed Budget, by Revenue Type

Table AC0-5 itemizes the changes by revenue type between the FY 2024 approved budget and the FY 2025 proposed budget. For a more comprehensive explanation of changes, please see the FY 2025 Proposed Budget Changes section, which follows the table.

Table AC0-5

(dollars in thousands)

DESCRIPTION	DIVISION/PROGRAM	BUDGET	FTE
LOCAL FUNDS: FY 2024 Approved Budget and FTE		7,348	40.8
No Change		0	0.0
LOCAL FUNDS: FY 2025 Recurring Budget		7,348	40.8
Increase: To support operational requirements	Multiple Programs	285	0.0
Increase: To align personnel services and Fringe Benefits with projected costs	Multiple Programs	245	0.2
Decrease: To align Fixed Costs with proposed estimates	Agency Management Program	-71	0.0
Reduce: To align Fixed Costs with proposed estimates (less than \$500)	Multiple Programs	0	0.0
LOCAL FUNDS: FY 2025 Mayor’s Proposed Budget		7,806	41.0
GROSS FOR AC0 - OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR		7,806	41.0

(Change is calculated by whole numbers and numbers may not add up due to rounding)

Note: For more detailed information regarding the proposed funding for interagency projects funded within this agency, please see Appendix J, FY 2025 Interagency Budgets, in the Executive Summary budget volume.

FY 2025 Proposed Operating Budget Changes

Table AC0-6 contains the proposed FY 2025 budget by fund compared to the FY 2024 approved budget.

Table AC0-6

Appropriated Fund	FY 2024 Approved	FY 2025 Proposed	% Change from FY 2024
Local Funds	\$7,347,706	\$7,805,591	6.2
GROSS FUNDS	\$7,347,706	\$7,805,591	6.2

Mayor's Proposed Budget

Increase: The proposed budget includes a net increase of \$284,589 across multiple programs to support Contractual Services costs for performance financial audits. The proposed budget also reflects a net increase of \$244,868 and a 0.2 Full-Time Equivalent (FTE) position across multiple programs, which supports projected costs for salaries, steps, Fringe Benefits, and other personnel services costs.

Decrease: ODCA's proposed budget reflects a net decrease of \$71,271 in the Agency Management Program to align the budget with Fixed Costs estimates for Occupancy.

Reduce: The agency's proposed budget includes a reduction of \$301 in the Agency Management Program to account for projected savings for revised Fixed Costs estimates for DcNet Telecommunications services.

